



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Brett Zitny  
DOCKET NO.: 19-07720.001-R-1  
PARCEL NO.: 02-11-104-017

The parties of record before the Property Tax Appeal Board are Brett Zitny, the appellant, by attorney William L. Saranow, of Saranow Law Group, LLC in Chicago, and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** in the assessment of the property as established by the **DuPage** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$35,620  
**IMPR.:** \$104,810  
**TOTAL:** \$140,430

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2019 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a two-story dwelling of mixed construction with 2,852 square feet of living area. The dwelling was constructed in 1968. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a two-car garage. The property has a 12,430 square foot site and is located in Roselle, Bloomingdale Township, DuPage County.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal; no dispute was raised concerning the land assessment. In support of this argument the appellant submitted information on four equity comparables improved with either two-story or two-story/split level homes of frame or mixed construction ranging in size from 2,386 to 2,933 square feet of living area. The dwellings are from 41 to 56 years old. The comparables each have central air conditioning, one or two fireplaces, and a two-car or three-car garage. Three of the homes each have a basement, two of which have finished area and the two-

story/split level home has a lower level with finished area. The comparables are located from 0.2 to 0.5 of a mile from the subject property and three of the comparables are within the same assessment neighborhood code as the subject property.

As part of the appeal, the appellant provided township assessor printouts depicting, in part, the tax bill assessment data. Utilizing this information, the appellant reported the improvement assessments for the comparables. As to appellant's comparable #1, the Board finds the property has a "homeowner improvement exemption" of \$6,290 such that the actual improvement assessment for this property is \$91,980 as shown in data provided by the board of review. Likewise, as to appellant's comparable #3, the final improvement assessment issued by the board of review was \$87,380. Therefore, the appellant's comparables have improvement assessments ranging from \$82,570 to \$98,270 or from \$31.66 to \$38.19 per square foot of living area. Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$97,994 or \$34.36 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$153,100. The subject property has an improvement assessment of \$117,480 or \$41.19 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables along with a map depicting that both parties' comparables are all relatively close to the subject. The comparables are improved with two-story homes of masonry or mixed construction ranging in size from 2,152 to 2,598 square feet of living area. The dwellings were built from 1965 to 1974. The homes each have an unfinished basement and a two-car garage. No other characteristics of the comparables were provided in the board of review's submission. The comparables are located within the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$88,430 to \$104,920 or from \$40.38 to \$41.37 per square foot of living area.

The board of review also submitted a letter of John T. Dabrowski, CIAO/Assessor, in which Mr. Dabrowski contends that a reduction in the subject's assessment is not warranted based upon the board of review's comparables which are two-story homes located in the same neighborhood as the subject.

Based upon this evidence, the board of review requested confirmation of the subject property's assessment.

In written rebuttal, the appellant argues that the lower improvement assessments of the appellant's comparables and four of the five board of review's comparables, all of which have more amenities than the subject property, demonstrate that a reduction in the subject's assessment is justified.

### **Conclusion of Law**

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal

treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter, the Board notes the principle of the economies of scale which generally provides that if all other things are equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases.

The record contains a total of nine comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #3 and #4 and to the board of review's comparables #2 through #5, which each have a much smaller dwelling sizes ranging from 2,152 to 2,519 square feet of living area than the subject of 2,832 square feet of living area. The Board gives less weight to the appellant's comparable #2 due to its two-story/split level design and three-car garage compared to the subject's two-story home and two-car garage amenity.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1 and the board of review's comparable #1, which are relatively similar to the subject in dwelling size, age, location and some features. These comparables have improvement assessments of \$98,270 and \$104,920 or \$33.50 and \$40.38 per square foot of living area, respectively. The subject's improvement assessment of \$117,480 or \$41.19 per square foot of living area falls above the best comparables in this record both in terms of overall improvement assessment and on a per square foot basis. Based on this record, and after considering appropriate adjustments to the best comparables for differences, such as dwelling size, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

February 15, 2022



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Brett Zitny, by attorney:  
William L. Saranow  
Saranow Law Group, LLC  
55 West Wacker Drive  
Suite 1400  
Chicago, IL 60601

COUNTY

DuPage County Board of Review  
DuPage Center  
421 N. County Farm Road  
Wheaton, IL 60187